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August 15, 2008

Honorable Richard M. Berman
United States District Judge
Southern District of New York
40 Centre Street, Courtroom 706
New York, New York 10007

Re: Michael J. Resch and Lorette M. Resch v Beachcomber USA, Inc. and All American Industries, Corp., Case Number: 08 Civ 6064

Dear Judge Berman:

We represent Plaintiffs Michael J. Resch and Lorette M. Resch in the above-captioned action. Pursuant to your Order dated August 11, 2008, we write in response to Defendants' request for a pre-motion conference with respect to their proposed motion to dismiss.

We have no objection to Defendants' request for a pre-motion conference. In fact, we have been in contact with counsel for Defendants in an attempt to resolve some of the issues addressed in their August 8, 2008 letter to the Court by way of an amended complaint, and we have had two conference calls in that regard on August 14th and 15th. We also have another conference call scheduled for Monday, August 18, 2008 to continue these discussions.

We look forward to discussing this further with the Court during the conference on August 20, 2008.

Respectfully yours,



Timothy G. Ronan

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